

ATTACHMENT A

APPENDIX B

PACIFIC GAS AND ELECTRIC COMPANY
Electric Department
OTHER PRODUCTION EXPENSE

(Thousands of 1996 Dollars Unless Otherwise Indicated)

Account			
Line No.	No.	Description	Adopted
		<u>Operation</u>	
1	548	Other Power Generation Expenses-Elec	3,235
2	549	Misc Other Power Generation Expenses-Elec	25
3		Total Operation	<u>3,260</u>
		<u>Maintenance</u>	
4	552	Other Power Generation Maint of Structures	2
5	553	Other Pwr Gen Maint Generating and Electric Plant	942
6	554	Maint Misc Other Power Generation Plant	540
7		Total Maintenance	<u>1,484</u>
		<u>Other Power Generation</u>	
8	555	Purchased Power-Elec	49,008
9	557	Other Power Supply Expenses-Elec	12,907
10		TOTAL OTHER PRODUCTION (1996 \$)	<u>66,659</u>
		Escalation Amounts, 1996 to 1999	
11		Labor	943
12		Non-Labor	1,458
13		Other	0
14		Total Escalation	<u>2,401</u>
15		TOTAL OTHER PRODUCTION (1999 \$)	<u><u>69,060</u></u>

PACIFIC GAS AND ELECTRIC COMPANY

Electric Public Purpose Program

ADOPTED RESULTS OF OPERATIONS

Test Year 1999

(Thousands of 1999 Dollars Unless Otherwise Indicated)

Line No.	Description	CARE	CEE	R&D	Renewables	Total Public Purpose Program	Line No.
REVENUE:							
1	Revenue at Present Rates	511	121,750	30,177	48,404	200,841	1
2	Less Non-GRC Revenue	0	31	0	(7)	24	2
3	General Rate Case Revenue	511	121,719	30,177	48,397	200,865	3
OPERATING EXPENSES:							
4	Energy Costs*	0	0	0	0	0	4
5	Other Production*	0	0	0	0	0	5
6	Storage*	0	0	0	0	0	6
7	Transmission*	0	0	0	0	0	7
8	Distribution*	0	0	0	0	0	8
9	Customer Accounts*	434	0	0	0	434	9
10	Uncollectibles	2	409	101	163	675	10
11	Customer Services*	0	120,077	0	0	120,077	11
12	Administrative and General*	15	0	30,000	48,000	78,015	12
13	Franchise Requirements	3	768	190	305	1,266	13
14	Wage Change Impacts	6	0	0	0	6	14
15	Other Price Change Impacts	39	0	0	0	39	15
16	Total Compensation Adjustment*	0	0	0	0	0	16
16	Subtotal Expenses:	499	121,254	30,291	48,468	200,512	16
TAXES:							
17	Property	0	0	0	0	0	17
18	Payroll	6	0	0	0	6	18
19	Business	0	0	0	0	0	19
20	Other	0	0	0	0	0	20
21	State Corporation Franchise	0	31	(8)	(4)	19	21
22	Federal Income	(0)	122	(30)	(15)	77	22
23	Total Taxes	6	152	(38)	(19)	102	23
24	Depreciation	2	0	0	0	2	24
25	Fossil Decommissioning	0	0	0	0	0	25
26	Nuclear Decommissioning	0	0	0	0	0	26
25	Total Operating Expenses	507	121,406	30,254	48,449	200,617	25
26	Net for Return	3	312	(77)	(39)	200	26
27	Rate Base	40	3,570	(271)	(1,052)	2,287	27
RATE OF RETURN:							
28	On Rate Base	8.75%	8.75%	8.75%	8.75%	8.75%	28
29	On Equity	10.60%	10.60%	10.60%	10.60%	10.60%	29

* = Constant 1996 Dollars

(END OF ATTACHMENT B)

PACIFIC GAS AND ELECTRIC COMPANY
Total Electric and Gas Department
ADOPTED 1999 LABOR BY UNBUNDLED COST CATEGORY -- WAVE 1 IN
Test Year 1999

(Thousands of 1996 Dollars Unless Otherwise Indicated)

UNBUNDLED COST CATEGORY	M&O LABOR	A&G LABOR	TOTAL LABOR
Electric Generation			
Fossil Generation Facilities	52,102	5,633	57,735
Fossil Step-Up Transformers	38	4	42
Fossil Generation-Ties	23	2	25
Hydro Generation Facilities	34,746	3,523	38,269
Hydro Step-Up Transformers	0	0	0
Hydro Generation-Ties	726	74	800
Geothermal Generation Facilities	16,577	1,681	18,257
Geothermal Step-Up Transformers	10	1	11
Geothermal Generation-Ties	19	2	21
Irrigation District Payments	0	0	0
Sales to the Power Exchange	0	0	0
Humboldt SAFSTOR Costs	1,826	185	2,011
Humboldt Decommissioning	0	0	0
Diablo Decommissioning	0	0	0
Gas and Electric Supply	5,034	510	5,544
Subtotal Electric Generation	111,101	11,614	122,716
Electric Transmission			
Network Facility Operations	37,552	5,878	43,430
Third-Party Generation-Ties	1,039	163	1,202
Subtotal Electric Transmission	38,591	6,041	44,632
Electric Distribution and Customer Services			
Wires and Services	248,457	32,932	281,390
Transmission-Level Direct Connects	302	40	342
Subtotal Electric Distribution & Cust. Svcs.	248,759	32,972	281,732
Electric Public Purpose			
CARE	49	2	51
CEE	0	0	0
R&D	0	0	0
Renewables	0	0	0
Subtotal Electric Public Purpose	49	2	51
Gas Transmission (Non-Line 401)			
Gathering	2,893	555	3,448
Storage Services	4,152	797	4,949
Transmission Operations	25,528	4,900	30,428
Subtotal Gas Transmission and Storage	32,573	6,252	38,825
Gas Distribution and Customer Services			
Pipes and Services	173,607	17,618	191,224
Gas and Electric Supply	1,653	168	1,821
Subtotal Gas Distribution and Cust. Svcs	175,260	17,785	193,045
Gas Public Purpose			
CARE	40	3	43
CEE	5,570	377	5,947
R&D	161	11	172
Subtotal Gas Public Purpose	5,771	390	6,161
Line 401-Pipeline Expansion	3,501	106	3,607
TOTAL UTILITY LABOR	615,605	75,163	690,768

PACIFIC GAS AND ELECTRIC COMPANY
Total Electric and Gas Department
ADOPTED 1999 LABOR BY UNBUNDLED COST CATEGORY -- WAVE 1 OUT
Test Year 1999

(Thousands of 1996 Dollars Unless Otherwise Indicated)

UNBUNDLED COST CATEGORY	M&O LABOR	A&G LABOR	TOTAL LABOR
Electric Generation			
Fossil Generation Facilities	31,478	5,283	36,761
Fossil Step-Up Transformers	38	4	42
Fossil Generation-Ties	23	2	25
Hydro Generation Facilities	34,746	3,523	38,269
Hydro Step-Up Transformers	0	0	0
Hydro Generation-Ties	726	74	800
Geothermal Generation Facilities	16,577	1,681	18,257
Geothermal Step-Up Transformers	10	1	11
Geothermal Generation-Ties	19	2	21
Irrigation District Payments	0	0	0
Sales to the Power Exchange	0	0	0
Humboldt SAFSTOR Costs	1,826	185	2,011
Humboldt Decommissioning	0	0	0
Diablo Decommissioning	0	0	0
Gas and Electric Supply	5,034	510	5,544
Subtotal Electric Generation	90,477	11,264	101,742
Electric Transmission			
Network Facility Operations	37,552	5,878	43,430
Third-Party Generation-Ties	1,039	163	1,202
Subtotal Electric Transmission	38,591	6,041	44,632
Electric Distribution and Customer Services			
Wires and Services	248,457	32,932	281,390
Transmission-Level Direct Connects	302	40	342
Subtotal Electric Distribution & Cust. Svcs.	248,759	32,972	281,732
Electric Public Purpose			
CARE	49	2	51
CEE	0	0	0
R&D	0	0	0
Renewables	0	0	0
Subtotal Electric Public Purpose	49	2	51
Gas Transmission (Non-Line 401)			
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Storage Services	4,152	797	4,949
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Gas Public Purpose			
CARE	40	3	43
CEE	5,570	377	5,947
R&D	161	11	172
Subtotal Gas Public Purpose	5,771	390	6,161
Line 401--Pipeline Expansion	3,501	106	3,607
TOTAL UTILITY LABOR	594,981	74,813	669,794

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(END OF ATTACHMENT D)